

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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OFFICE MEMORANDUM

Sub.: Amendment of Odisha General Financial Rules, 2023

In order to ensure greater clarity, efficiency and transparency, State Government have been pleased to make following amendments to Odisha General Financial Rules, 2023 with immediate effect.

**Section-A**  
**(Substantive Amendments)**

(1) Sub rule (ii) of Rule-170 shall be substituted by the following provision.

"In case Tendered value of a work, with estimated cost up to Rs. 50 Crore, exceeds the estimated cost by 10% or more, **approval of next higher authority** of the competent authority shall be obtained before awarding the contract. In case where the Administrative Department is the competent authority, approval of next higher authority is not required.

Illustration:

Financial Limit	Tender Accepting Authority	Next Higher Authority
Above Rs. 10 Crore	Administrative Department	Administrative Department
Above Rs. 7 Crore and upto Rs. 10 Crore	Engineer in Chief	Administrative Department
Above Rs. 4 Crore and upto Rs. 7 Crore	Chief Engineer	Engineer in Chief
Above Rs. 1 Crore and upto Rs 4 Crore	Superintending Engineer	Chief Engineer

**Note: There will be no requirement of obtaining prior concurrence of Finance Department in such cases.**

(2) The following shall be added as Sub rule (xv) under Rule-202.

"(xv) (a) Categorisation of Procurement helps to prepare Guidelines for procurement and related model Tender Documents, which cater to peculiar contractual conditions of different categories of procurement. These categories may be further sub-categorised,



e.g., Capital Equipment procurement in Goods. Following are the categories of procurement.

- 1) Goods
- 2) Services
  - i) Consultancy Services and
  - ii) Non-consultancy services / Outsourcing of services
- 3) Works

(b) The boundaries between the above-mentioned categorisation may not be clear-cut and may overlap. It may neither be possible nor necessary to precisely distinguish between the categories in overlapping areas. Though simplistic, the main distinguishing factors between these are:

- 1) While both goods and works lead to tangible outputs (with some exceptions like IPR materials), the main difference between goods and works is that the manufacture of goods are done on the supplier's own premises (other than installation/ commissioning). In contrast, 'Works' is executed on the premises of the procuring entity (other than prefabricated components). Works may include incidental 'Goods' and vice-versa.
- 2) The main difference Between 'Goods' or 'Works' on the one hand and 'Services' on the other is the intangibility of the outputs of Services.
- 3) The main difference between Consultancy and Non-consultancy services is the level of intellectual input, which is predominant in Consultancy services and not central to non-consultancy services. Another difference is that non-consultancy services are repetitive routines with measurable and standardised outputs, while consultancy services are one-off and non-routine, with outputs that are neither precisely measurable nor standardised.
- 4) Procurement of IT Projects should normally be carried out as Procurement of Consultancy services, as the outcomes/deliverables vary from one service provider to another. The IT Projects may include:
  - (i) customised software development;
  - (ii) cloud-based services and
  - (iii) composite IT system integration services involving design, development, deployment, commissioning of IT system including supply of hardware, development of software, bandwidth and operation/maintenance of the system for a define period after go-live etc."

(3) Rule-203 shall be substituted by the following provision.

**“Restriction on procurement from certain countries:** Notwithstanding anything contained in this Rule, State Government may, by order in writing, impose restrictions, including prior registration and/or screening, on procurement from bidders from or bidders having commercial arrangement with an entity from, a country or countries, or a class of countries, on grounds of defence of India, or matters directly or indirectly related thereto including national security, no procurement shall be made in violation of such restrictions.”

(4) Sub rule (xviii) of Rule-204 shall be substituted by the following provision.

“a) Contract should ordinarily be awarded to the lowest evaluated bidder whose bid has been found to be responsive and who is eligible and qualified to perform the contract satisfactorily as per the terms and conditions incorporated in the corresponding bidding document. Such contract should be awarded for the quantity as mentioned in the bid document.

(b) In exceptional circumstances, the procuring authority may award the contract in excess up to ten per cent of quantity mentioned in the bid document at his level. The procuring authority shall obtain approval of next higher authority and record reasons of such variations in writing, in case where the quantity to be procured exceeds ten percent, but does not exceed fifty percent, of the quantity as mentioned in the bid document. This is applicable for goods, consultancy services and non-consultancy services.

(c) In case of contract for multiple items i.e., “Bunch Bid”, criteria for selection of L1 bid (i.e., whether procurement order will be placed with one bidder on the basis of aggregated cost of all items taken together as a whole or procurement order will be placed with more than one bidders to supply different items on the basis of cost of individual items) shall be clearly spelt out in the RFP.

(d) When the lowest acceptable bidder declines to supply the goods for any reasons, the evaluation committee may invite the second lowest bidder for negotiation at the prices quoted by the lowest bidder. If the negotiation with the second lowest bidder fails, the procuring authority shall cancel the bid and invite fresh bid.”

(5) Sub rule (xix) of Rule-204 shall be substituted by the following provision.

“In case, the procuring authority is satisfied that one bidder cannot supply the full quantity due to time constraints, capacity constraints, etc., then the procurement contract may be placed with multiple bidders (not more than 5) at L1 rate with approval of next higher authority. Provision of such parallel contract shall be clearly spelt out in the RFP, mentioning the number of bidders to whom order will be placed along with percentage of order to be placed to each such bidder. **This provision shall be invoked in rare cases with prior concurrence of Finance Department.”**

**Illustration:** In case the contract is placed with 2 bidders, L1 may get 60% of the contract quantity and L2 may get 40% of the contract quantity at L1 rate.

Similarly, in case the contract is placed with 3 bidders, then L1, L2 and L3 bidders may get 50%, 30% and 20% quantity respectively, at L1 rate.

In case the contract is placed with 5 bidders, then L1, L2, L3, L4 and L5 bidders may get 30%, 25%, 20%, 15%, and 10% respectively, at L1 rate.

(6) Sub rule (xxii) of Rule-204 shall be substituted by the following provision.

(a) Lack of competition as mentioned in sub-para (xxi) above shall not be determined solely on the basis of the number of Bidders. Even when only one Bid is submitted, the procuring authority may accept the single bid provided following conditions are satisfied:

- 1) the procurement was adequately advertised, and sufficient time was given for submission of bids.
- 2) the qualification criteria were not unduly restrictive; and
- 3) prices are reasonable in comparison to market values.

(b) The procuring Authority shall obtain the approval of next higher authority, on recording the following certificate, before acceptance of the single bid:

I \_\_\_\_\_ (designation) certify that the procurement was satisfactorily advertised, the qualification criteria were not unduly restrictive, and prices are reasonable in comparison to market value.

Signature with designation

**Note:** The provision of acceptance of single bid will be applicable in the following cases.

- i. When only one eligible / technically qualified bid is received;
- ii. When multiple bids are received but only one bid is found to be eligible/technically qualified.”

(7) Sub rule (i) of Rule-213 shall be substituted by the following provision.

(i) To ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded with the contract. Performance security should be for an amount of **three to five per cent** of the value of the contract.

**Note: The value of contract implies the amount of contract awarded to the successful bidder. In case of award of contract to more than one bidders, the Performance Security to be paid by each shall be calculated on the proportionate value of the contract awarded to each such bidder.”**

(8) Sub rule (vii) of Rule-223 shall be substituted by the following provision.

"Whenever there is an urgency / emergent need for procurement of goods at a short notice, full justification for relaxation of the prescribed minimum time shall be recorded in the file and approval of the next higher authority shall be obtained. When the procurement is at the level of Administrative Department, Administrative Department shall be competent to take a decision. However, minimum time cannot be reduced to less than 7 days."

(9) Rule-241 shall be substituted by the following provision.

**"Shortlisting of Consultants:** On the basis of responses received from interested parties as per **Rule-240**, consultants meeting the requirements shall be shortlisted for further consideration."

(10) Following shall be added after Sub rule (iv) under Rule-256.

"(v) Contract for outsourcing of non-consulting services shall not be open-ended. The tenure of the contract shall have a fixed duration and clearly mentioned in the RfP document, agreement, work order, etc. In case of non-satisfactory performance or violation of terms and conditions of the contract, the contract can be terminated at any time by giving 2 months' notice. **Subject to satisfactory performance, the contract can be renewed for not more than 50% of the original contract period, with approval of next higher authority.** When the contract is being executed at the level of Administrative Department, Administrative Department shall be competent to take a decision. Fresh tender shall be invited well ahead of the completion of the contract period."

(11) Following shall be added after Rule-261.

**"Rule-261 A: Procurement through Local Purchase Committee:**

(i) Procurement of Non-Consulting Services, up to Rs 25,00,000/-, on each case may be made on the recommendation of a duly constituted Local Purchase Committee consisting of 3 members of appropriate level as decided by the competent authority.

(ii) The committee shall identify the appropriate supplier for supply of the required service, without going through the conventional procedure of obtaining quotations from the suitable suppliers.

(iii) Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under:

*'Certified that we, \_\_\_\_\_ members of the Purchase Committee are jointly and individually satisfied that the service provider is not debarred by State Government.'*

(12) Sub rule (iv) under Rule-264 shall be substituted by the following provision.

"(iv) The minimum rate of service charge shall be 3.85% (3% profit plus transaction charge). The procuring entity may also fix the service charge above 3.85% with proper

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justification, whenever required, provided that the service charge should not exceed 7% in any case.

**Note 1:** In case of multiple bidders quoting the lowest service charge, L1 shall be selected through a transparent system of lottery.

**Note 2:** While calculating the service charge, statutory dues including (but not limited to) EPF, ESI, GST, etc. shall not be included in the price."

(13) Sub rule (ii) of Rule-342 shall be substituted by the following provision.

"(ii) The guarantee commission in case of guarantee shall be recovered on the maximum amount of the guarantee sanctioned irrespective of the amount of loan availed or outstanding as on 1st April each year till liquidation of the guaranteed loan. For example, for the financial year 2019-20, guarantee commission is to be paid on the maximum amount outstanding as on 1st April 2019 plus incremental government guarantee sanctioned during that financial year.

**Provided that for the first-year, guarantee fee shall be paid on the guaranteed amount on pro-rata basis for the period starting from the date of signing of the loan agreement to last date of the financial year.**

Provided further that reduction/re-phasing of Guarantee on account of repayment by the borrowing institution from time to time will be considered on merit with the consent / clearance of the lending institution and prior concurrence of the Finance Department and the borrowing organization will be allowed to pay guarantee commission on the reduced amount on repayment of loan.

Provided further that the borrowing organization shall pay guarantee commission on the reduced outstanding guarantee with effect from succeeding 1st day of April i.e., from the next financial year. Concurrence of the Finance Department for reduction of guarantee shall be obtained by the Administrative Department on production of proof of payment of up-to- date guarantee commission, letter of the financial institution certifying repayment of loan and other supporting papers."

#### **Section-B** **(Enhancement in Financial Limit)**

(14) Rule-220 shall be substituted by the following provision.

**"Purchase of goods without quotation:** Purchase of goods up to the value of **Rs. 50,000/-** on each occasion, may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

"I,....., (designation) am personally satisfied that these goods purchased are of the requisite quality and have been purchased from a reliable supplier at a reasonable price."

**Signature with designation"**



(15) Sub rule (i) of Rule-221 shall be substituted by the following provision.

“(i) Purchase of goods costing above **Rs. 50,000/-** and up to **Rs. 3,00,000/-** on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of appropriate levels as decided by the Authorities Competent to Purchase.”

(16) Sub rule (i) of Rule-223 shall be substituted by the following provision.

“Subject to exceptions to Rule-220, Rule-221 and Rule-224, invitation of tenders by advertisement should be used for procurement of goods of estimated value of **Rs. 25,00,000/- and above**. A brief advertisement for such purchase should be given in at least one local and one National newspaper having wide circulation asking for the offers by specified date and time etc and details may be made available in the departmental website or State Government website or e-procurement portal of State Government.

**Note: In case of limited tender enquiry, if there are no sufficient bidders, procurement can be made through Advertise tender enquiry.”**

(17) Sub rule (i) and (iv) of Rule-224 shall be substituted by the following provisions.

“(i) This method may be adopted when estimated value of the goods to be procured is up to **Rs.25,00,000/-**. Copies of the bidding document should be sent directly by speed post/ registered post/ courier/ e-mail to the firms, which are borne on the list of registered suppliers for the goods in question as referred under **Rule-219** above. The number of firms to be approached for such Limited Tender Enquiry should be more than three. Wherever necessary, efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

(iv) Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is **Rs.25,00,000/- and above**, in the following circumstances:

a. The competent authority in the Department / agency certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency.

b. The Department/ agency should record in writing:

(1) The nature of the urgency and reasons why the procurement could not be anticipated,

(2) If there are sufficient reasons that it will not be in public interest to procure the goods through advertised tender enquiry.

(3) The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped is remote.”

(18) Sub rule (i) and (ii) of Rule-240 shall be substituted by the following provisions.

“(i) Where the estimated cost of the work or service is up to **Rs. 50,00,000/-**, preparation of a long list of potential consultants may be done on the basis of formal or informal enquiries from other Administrative Departments, Heads of Departments, Heads of offices, Organisations, Chambers of Commerce & Industry, Association of consultancy firms etc. involved in similar activities.

(ii) Where the estimated cost of the consulting service is above **Rs. 50,00,000/-**, in addition to sub rule (i) above, an enquiry for seeking “Expression of Interest” from consultants shall be published on the e-Procurement portal and own website of the Department, if it is not feasible for the procuring entity to formulate detailed specifications or identify specific characteristics for the subject matter of procurement without receiving the inputs regarding its technical aspects from the bidders.

(19) Rule-262 shall be substituted by the following provision.

“(i) For Procurement of Non-Consulting Services, above Rs 25,00,000/-, and up to Rs 50,00,000/- the competent authority shall scrutinize the preliminary list of likely service providers as identified as per the provisions of **Rule-258**, decide the *prima facie* eligible and capable service providers and issue RfP as per Model Bidding Document to those shortlisted firms on a limited tender enquiry basis asking for their offers by a specified date and time as per standard practice. The number of the service providers so identified for issuing limited tender enquiry shall not be less than three.

(ii) For Procurement of Non-Consulting Services above **Rs 50,00,000/-**, the competent authority shall issue advertised single stage tender enquiry asking for the offers by a specified date and time. Advertisement in such a case shall be published in two largely circulated newspapers (One English Daily and One Odia Daily) and in the website of the concerned Administrative Department. An organisation having its own website shall also publish all its advertised tender enquiry on its website.”

(20) Sub rule (iv) of Rule-290 shall be substituted by the following provision.

“(iv) (a) Authorities competent to make purchases may at its discretion, make purchases of value up to Rs 3,00,000/- by issuing purchase orders containing basic terms and conditions.

(b) In respect of works contract or contracts for purchases of goods/ services valued between Rs 3,00,000/- to Rs 25,00,000/- where tender documents include the General Conditions of Contract (GCC), Special Conditions of Contract (SCC) and scope of work, the letter of acceptance will result in a binding contract.

(c) In respect of contracts for works or contracts for purchases of goods/services with estimated value of Rs 25,00,000/- or above, a Contract document should be executed, with all necessary clauses to make it a self-contained contract. If, however, these are

preceded by Invitation to Tender, accompanied by GCC and SCC, with full details of scope and specifications, a simple one-page contract can be entered into by attaching copies of the GCC and SCC, and details of scope and specifications, Offer of the Tenderer and Letter of Acceptance."

### Section-C

#### (Simplification of Existing provisions including Clarifications)

(21) Rule-199 shall be substituted by the following provision.

"The Rules in this chapter contain general rules applicable for procurement of goods and services for use in the public service. In cases where the procurement to be made is a combination of procuring goods, consulting services or non-consulting services, the procurement should be categorised based on the major component of such procurement to be made."

(22) Rule-200 shall be substituted by the following provision.

"These instructions may be followed in conjunction with the provisions of 'Manual on Procurement of Goods, 2024' and 'Manual for Procurement of Consultancy and other Services, 2022' issued by the Department of Expenditure, Ministry of Finance and as amended from time to time."

(23) Sub rule (xii) of Rule-202 shall be substituted by the following provision.

"(xii) The procuring authority should procure goods or services either through open tender or through any authorized electronic platform such as e-procurement portal of the State, GeM platform, MSTC platform etc. by adhering to the above fundamental principles.

**Provided that** procurement through Government e-Market Place (GeM) or through any electronic platform shall be guided by specific guidelines issued by Finance Department from time to time."

(24) Sub rule (xiii) of Rule-202 shall be omitted

(25) Sub rule (xiv) of Rule-202 shall be omitted.

(26) Sub rule (xv) of Rule-204 shall be substituted by the following provision.

"Bids received should be evaluated, exclusive of applicable taxes, in terms of the conditions already incorporated in the bidding document. No new condition, which was not incorporated in the bidding document, should be brought in for evaluation of the bids. Determination of a bid's responsiveness should be based on the contents of the bid itself without recourse to extrinsic evidence."

(27) Rule-208 shall be omitted.

(28) Rule-210 shall be substituted by the following provision.

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to reflect the new G33 and G33A and to make the right of notification by telephone, post or fax or by e-mail or by any other electronic means available.

**"Purchase preference, Price Preference system and other relaxations for MSEs and Local Start-ups:** Purchase preference, Price Preference and other relaxations to local MSEs/Start-ups at the time of public procurement shall be guided by notifications/guidelines as issued by MSME Department from time to time. All such notifications/guidelines to be issued by MSME Department shall require prior concurrence of Finance Department."

(29) Rule-211 shall be omitted.

(30) Sub rule (i) of Rule-212 shall be substituted by the following provision.

"(i) To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or two-bid tender enquiry, bid security (also known as earnest money) is to be obtained from the bidders except Micro and Small Enterprises (MSEs) and start-ups. The bidders should be asked to furnish the bid security along with their bid. Amount of bid security should generally be between two to five per cent of the estimated value of the contract."

(31) Rule-214 shall be substituted by the following provision.

**"Registration under Goods and Service Tax (GST) Act:** Bidders participating in the tender must be registered under GST Act, having a valid GSTIN."

(32) Sub rule (i) of Rule-216 shall be substituted by the following provision.

"It is mandatory for all Departments of the State Government, their attached and Subordinate Offices and Autonomous / Statutory Bodies to publish their tender enquiries, corrigenda thereon and details of bid awards on e-procurement portal of State Government. Alternatively, they may publish the same in their Departmental or other website of the State Government."

(33) Sub rule (vi) of Rule-219 shall be substituted by the following provision.

"The list of registered suppliers for the subject matter of procurement be exhibited on the websites of the procuring entity/e-procurement portal. Procuring authority may also use the updated list of registered suppliers available on official websites of any other procuring entity of State Government. It shall be ensured that such lists do not contain any supplier (s) who are debarred from bidding by any Department of the State."

(34) Rule-225 shall be substituted by the following provision.

**"Single Tender Enquiry by Nomination:** Procurement from a single source may be resorted to in following circumstances with the approval of the next higher authority.

- (i) It is in the knowledge of the user Department that only a particular firm is the manufacturer of the required goods.
- (ii) In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded.

- (iii) Standardize machinery or spare parts compatible to the existing sets of equipment, is to be purchased only from a selected firm.
- (iv) Advice of a competent technical expert for single source procurement to be obtained and kept in file.
- (v) Proprietary Article Certificate in line with the following form is to be placed on record by the competent authority before procuring the goods from single source.

(a) The indented goods are manufactured by M/s .....

(b) No other make or model is acceptable for the following reasons .....

(c) Concurrence of FA / AFA / Accounts Officer to the proposal is available.....

(d) Approval of the competent authority is available vide.....

(Signature with date and designation of the procuring officer)"

(35) Rule-231 shall be substituted by the following provision.

**"231. Content of Bidding Documents**

(a) All the terms, conditions, stipulations and information to be incorporated in the bidding document are to be shown in the appropriate chapter. The structure of a sample format for this purpose is indicated below:

Chapter-1: Instructions to Bidder

Chapter-2: Conditions of Contract.

Chapter-3: Schedule of Requirements.

Chapter-4: Specifications and allied Technical Details.

Chapter-5: Price Schedule (to be utilised by the bidders for quoting their prices).

Chapter-6: Contract Form.

Chapter-7: Other standard forms, if any, as decided by the Department may be used with the approval of the competent authority.

(b) The Model bidding document for procurement of goods published by Department of Expenditure, Ministry of Finance, Government of India and as modified from time to time may be adopted for the purpose with suitable customisation to meet specific needs."

(36) Rule-234 shall be omitted.

(37) Rule-243 shall be substituted by the following provision.

**"243. Preparation and Issue of Request for Proposal (RFP):** (a) RFP is the document to be used by the administrative department / competent authority for obtaining offers from the consultants for the required service. The RFP should be issued to the shortlisted consultants to seek their technical and financial proposals. The RFP should contain:

- (i) A letter of Invitation



- (ii) Information to Consultants regarding the procedure for submission of proposal.
- (iii) Terms of Reference (TOR).
- (iv) Eligibility and pre-qualification criteria in case the same has not been ascertained through Enquiry for Expression of Interest.
- (v) List of key positions/ resource persons whose CV and experience would be evaluated.
- (vi) Bid evaluation criteria and selection procedure.
- (vii) Standard formats for technical and financial proposal.
- (viii) Proposed contract terms.
- (ix) Procedure proposed to be followed for mid-term review of the progress of the work and review of the final draft report.

(b). Standard format for RFP for selections of consultant, circulated vide Finance Department Office Memorandum No.37323/F, dated 30.11.2018 may be adopted for the purpose with suitable customisation to meet specific needs. Besides, model bidding document circulated by Department of Expenditure **may also be used with suitable customization.**

(38) Rule-251 shall be substituted by the following provision.

**“251. Single Source Selection by Nomination:**

(i) Procurement of consulting service by direct negotiation/nomination shall be made, under exceptional circumstance; **with approval of next higher authority**, such as:

- (a) tasks that represent a natural continuation of previous work carried out by the firm;
- (b) in case of an emergency situation, situations arising after natural disasters, situations where timely completion of the assignment is of utmost importance;
- (c) situations where execution of the assignment may involve use of proprietary techniques or only one consultant has requisite expertise;
- (d) under some special circumstances, it may become necessary to select a particular consultant where adequate justification is available for such single source selection in the context of the overall interest of the Department.

(ii) Full justification for single source selection shall be recorded in the file.

(iii) It shall ensure fairness and equity, and shall have a procedure in place to ensure that the prices are reasonable and consistent with market rates for tasks of a similar nature; and the required consultancy services are not split into smaller sized procurement.”

(39) Rule-255 shall be substituted by the following provision.

**“255. Non-Consulting Service (including Outsourcing of services)**

(i) Non-Consulting Service means any subject matter of procurement (which as distinguished from “Consultancy Services”) involve physical, measurable, deliverables



/outcomes where performance standards can be clearly identified and consistently applied, other than goods or works, except those incidental or consequential to the service.

(ii) It includes routine jobs of offices like cleaning and sweeping of the premises, watch and ward, horticulture work, housekeeping services, security services, Catering services for Hostels and Guest Houses, Cook-cum-Housekeeping for Guest House, Annual Maintenance contract, digitization, etc.

(iii) The offices with larger built-up area may adopt Comprehensive Facilities Management Services focusing upon the efficient and effective delivery of all services i.e. Housekeeping and Sanitation service, Security Services, Operation and Maintenance of all Equipment, Horticulture and Plantation, Front Desk Management, Waste Management, Parking Management, Reporting and Complain Management etc. under one contract. Administrative Department/ Heads of the Department and other Government offices having minimum built up area of 40,000 sq. ft or more may opt for Comprehensive Facilities Management Services to bring economy and efficiency in provision of services.

(iv) To perform the above services, an outside service provider agency shall be engaged."

(40) Rule-309 shall be substituted by the following provision.

"(i) The Rules in this Chapter shall be observed generally by all Departments, in making loans and advances, unless there is any special rule or order of Government to the contrary, except advances sanctioned in favour of Government employee, both long-term and short-term advances.

(ii) Advances sanctioned in favour of Government employees shall be governed by separate provision notified by Finance Department and as amended from time to time."

(41) Sub rule (ii) of Rule-348 shall be substituted by the following provision.

"(ii) A guarantee Redemption Fund (GRF) has been established in the Public Account of the State for redemption of guarantee given to State PSUs/ Co-operative / Local Bodies, whenever such guarantee is invoked. The Fund shall be utilized only in the manner prescribed in the 'Revised Scheme for Constitution and Administration of Guarantee Redemption Fund of Government of Odisha' notified on 23.07.2013 and as amended from time to time."

(42) Rule-405 shall be omitted.



**Section-D**  
**(Rectification of Typographical Errors)**

(43) Note -1 to Sub rule (xxi) of Rule-2 shall be substituted by the following provision.

**"Note -1:** In declaring any authority as "Head of an Office" by Administrative Department / Head of Department in general terms and not with reference to any specified Rules, **Rule-2 (xxi)** is to be quoted in the declaration order. Head of the Office declared under this rule can delegate his power of signing bills under Treasury Rules to a sub-ordinate officer holding *Group- B and above posts* working under him."

(44) **"SECTION – I"** (General Condition for Public Procurement) under Chapter-6 shall be read as **"PART-A"** (General Condition for Public Procurement).

(45) Rule-307 shall be substituted by the following provision.

**"307. Submission of Audited Statement of Expenditure:** The circumstances and the procedure for submission of audited statement of expenditure outlined under **Rule 332** (relating to loans and advances) shall mutatis mutandis be applicable in case of Grants in aid, where ever such audited statement of expenditure is required to be submitted."

(46) Rule-335 shall be substituted by the following provision.

**"335. Power to sanction Government guarantee:** The power of the State Government to give guarantees emanates from and is subject to such limits as may be fixed in terms of Article 293 (1) of the Constitution of India, Odisha Fiscal Responsibility & Budget Management (**FRBM**) Act, 2005 as amended from time to time and Rules framed there under, if any, and executive orders of the State Government issued as and when required."

(47) Sub-rule (ii) and (iii) under Rule-404 shall be substituted by the following provisions.

"(ii) In case of (a) above if the claim is not submitted within three months of the due date, the amount of advance shall be recovered but the Government employee shall be allowed to submit the claim as under (b) above. Besides, if the Government servant failed to proceed on LTC, the advance shall be recovered forthwith.

(iii) In case of failure to submit the claim in both the cases within six months of the due date, the claim shall stand forfeited and the advance received by the employee shall be recovered in full."

(48) Sub-rule (iii) under Rule-426 shall be substituted by the following provisions.

"(iii) The procedure to be followed in Treasuries and other Government offices in dealing with securities of rupee loans issued by Government and in making payment of interest in respect thereof is regulated by the Provisions of the Public debt Act, 1944 as amended from time to time, and the Public Debt Rules, 1946 and amendments issued there under. Detailed rules, based mostly on the Statutory Rules referred to above, and the

supplementary orders issued by Government from time to time are to be found in the Government Securities Manual issued by the Reserve Bank under the authority of the Government of India."

(49) Annexure-G shall be modified as below.

**“Annexure-G**

Sl. No.	Types of Institutions	Form of Credit	Rate of guarantee commission/fees
(1)	(2)	(3)	(4)
1	Apex Co-operative Credit institutions like State Co-operative Bank, State Co-operative Land Development Bank and other credit Co-operatives etc.	Bonds / Debentures	0.02% only once at the time of issue.
		Other forms of credit	0.01%
2	Co-operatives other than Apex Co-operatives credit institution & Credit Co-operatives.	All forms of credit	0.25%
3	Local Bodies including Improvement trusts, Housing Board	Bonds / Debentures	0.25% only once at the time of issue
		Other forms of credit including ad hoc borrowings	0.25%
4	Public Sector undertakings and enterprises including Statutory bodies like GRID Corporation, OHPC, OPGC, Orissa State Financial Corporation, Odisha State Warehousing Corporation etc.	Bonds	1% only once at the time of issue
		Other forms of credit including ad hoc Borrowings	0.50%
5	All other Institutions (not included in item 1 to 4 above)	All forms of credit	1%

**Note (A) - The following are exempted from levy of guarantee Commission.**

- (i) R.B.I concessional finance for short-term and medium-term loans for agricultural purpose secured by the State Co-operative Bank.
- (ii) Loans from the Rural Electrification Corporation secured by the GRID Corporation of Odisha Ltd. for Rural Electrification Schemes.
- (iii) All projects refinanced by the NABARD.
- (iv) Guarantee for payment of dividend to IDBI on the Share Capital investment in Odisha State Financial Corporation."



सरकारी बैंकों द्वारा दिए गए अनुदानों को विवरणीय रूप से दर्शाना चाहिए। यह अनुदानों की विवरणीय रूप से दर्शाना का उपयोग करके इसका विवरण दिया जाएगा।

(50) Para-1 under "OGFR FORM-23" shall be substituted by the following.

"1. Certified that a sum of Rs. \_\_\_\_\_ (UC Amount) (Rupees \_\_\_\_\_) has been utilized under the scheme \_\_\_\_\_ (Scheme Name \_\_\_\_\_) by (grantee) \_\_\_\_\_ out of Grant-in-aid/ Loan of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) sanctioned by \_\_\_\_\_ Department during the financial year \_\_\_\_\_ as indicated below in Table-1."

By order of the Governor

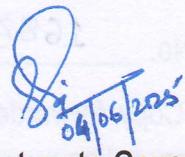
 04.06.2025  
(Saswata Mishra)

Principal Secretary to Government

Memo No. 16833 /F

Date 04.06.2025

Copy forwarded to P.S. to Hon'ble Chief Minister for kind information of Hon'ble Chief Minister.



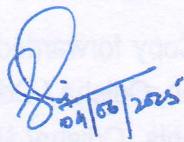
04/06/2025

Under Secretary to Government

Memo No. 16834 /F

Date 04.06.2025

Copy forwarded to OSD to Chief Secretary/ OSD to DC-cum-ACS to Government / P.S. to Principal Secretary, Finance Department for kind information of Chief Secretary/ DC-cum-ACS / Principal Secretary, Finance Department.



04/06/2025

Under Secretary to Government

Memo No. 16835 /F

Date 04.06.2025

Copy forwarded to P.S. to Additional Chief Secretary to Government/P.S. to Principal Secretary to Government/ P.S. to Commissioner-cum-Secretary to Government/ P.S. to Secretary to Government (All Departments) for kind information of Additional Chief Secretary to Government/Principal Secretary to Government/ Commissioner-cum-Secretary to Government/ Secretary to Government (All Departments).



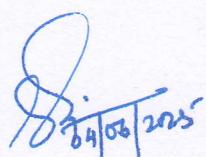
04/06/2025

Under Secretary to Government

Memo No. 16836 /F

Date 04.06.2025

Copy forwarded to All Heads of Departments / All Revenue Divisional Commissioners/ All Collectors /All SPs/ All Financial Advisors / All Assistant Financial Advisors /All Treasury Officers/All Special Treasury Officers /All Sub-Treasury Officers/Accountant General (G & SSA) Odisha, Bhubaneswar / Accountant General (E&RSA), Odisha, Bhubaneswar/ Accountant General (A & E), Odisha, Bhubaneswar for information and necessary action.



04/06/2025

Under Secretary to Government

Memo No. 16857 /F

Date 04.06.2025

Copy forwarded to all Officers/ all Branches of Finance Department for information and necessary action.

  
Under Secretary to Government

Memo No. 16858 /F

Date 04.06.2025

Copy forwarded to Commissionerate of CT & GST, Odisha / Directorate of Treasuries & Inspection, Odisha / Odisha Sales Tax Tribunal/ Directorate of Local Fund Audit, Odisha/ Controller of Accounts, Odisha/ Madhusudan Das Regional Academy of Financial Management, Odisha for information and necessary action.

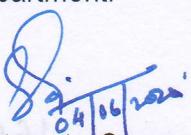
  
Under Secretary to Government

Memo No. 16859 /F

Date 04.06.2025

Copy forwarded to Shri Tapan Kumar Pattanaik, Sub-Nodal Officer (E-Gazette), FID, Finance Department for kind information and necessary action.

It is requested to upload this letter in the official website of Finance Department.

  
Under Secretary to Government